



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0972-93567996

**56 Yellowstone County**

**0972 Elder Grove Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Roger Heimbigner **Phone #:** (406) 656-2893

(Signature)

(Date)

**Chair, Board of Trustees:** Jerry Evenson

(Signature)

(Date)

**County Superintendant** Sherry Long

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Spelling Bee Yellowstone County	STATE	Local	NA
335	Medicaid	STATE	State	State
365	State OTO Indian Education for All	STATE	None	state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150399	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140399	84.358A
420	Title I Accountability	FEDERAL	5609723116	84.348A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	175,728.75	71,134.10		59,313.06
02	Taxes Receivable - Real and Personal (120-149)	7,837.41	1,366.97		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				341.05
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	183,566.16	72,501.07		59,654.11
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,837.41	1,366.97		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	175,728.75	71,134.10		59,654.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	175,728.75	71,134.10		59,654.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	183,566.16	72,501.07		59,654.11

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,233.91	95,803.12	124,501.74	10,649.80
02	Taxes Receivable - Real and Personal (120-149)	755.21			199.24
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,989.12	95,803.12	124,501.74	10,849.04
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	755.21			199.24
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,233.91	95,803.12	124,501.74	10,649.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,233.91	95,803.12	124,501.74	10,649.80
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,989.12	95,803.12	124,501.74	10,849.04

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,470.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,470.15
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,470.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,470.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,470.15

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,230.23			43,670.19
02	Taxes Receivable - Real and Personal (120-149)				7,727.48
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	44,230.23			51,397.67
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				7,727.48
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	44,230.23			43,670.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	44,230.23			43,670.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	44,230.23			51,397.67

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,109.00	77,963.53		
02	Taxes Receivable - Real and Personal (120-149)		76.83		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	67,109.00	78,040.36		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		76.83		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	67,109.00	77,963.53		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	67,109.00	77,963.53		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	67,109.00	78,040.36		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			62,702.60	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			62,702.60	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			62,702.60	
52 TOTAL FUND BALANCE/EQUITY			62,702.60	
53 TOTAL LIABILITIES AND FUND BALANCE			62,702.60	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,794.41	42,871.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,794.41	42,871.71		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	75,794.41	42,871.71		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	75,794.41	42,871.71		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,794.41	42,871.71		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		9,428.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		9,428.52		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		9,428.52		
35	<b>TOTAL LIABILITIES</b>		9,428.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		9,428.52		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	275,332.86	387,578.42
1190	Penalties and Interest on Taxes	496.42	563.44
1310	Individual Tuition	22,825.00	27,125.00
1510	Interest Earnings	1,500.00	2,500.00
1900	Other Revenue from Local Sources	813.24	0.00
3110	Direct State Aid	1,311,462.69	1,412,154.75
3111	Quality Educator	103,914.72	102,729.00
3112	At Risk Student	4,189.01	4,112.84
3113	Indian Education For All	8,976.00	11,254.32
3114	American Indian Achievement Gap	3,800.00	3,895.00
3115	State Spec Ed Allowable Cost Pymt to Districts	66,990.00	81,496.80
3116	Data For Achievement	6,600.00	10,780.00
3118	Natural Resource Development	7,994.07	15,853.69
3120	State Guaranteed Tax Base Aid	620,572.74	737,490.60
3444	State School Block Grant	46,100.20	46,100.20
3446	SB96 Block Grant Reimbursement	4,295.63	0.00
6100	Material Prior Period Revenue Adjustments	2,306.10	507.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,488,168.68</b>	<b>2,844,141.50</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,171,347.83	1,392,672.34
			2XX	Personal Services - Employee Benefits	188,232.23	239,000.75
			4XX	Purchased Property Services	681.70	3,809.81
			5XX	Other Purchased Services	217.14	0.00
			6XX	Supplies and Materials	43,938.54	86,971.55
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	44,169.05	65,400.13
			2XX	Personal Services - Employee Benefits	244.16	8,318.92
			3XX	Purchased Professional and Technical Services	21,576.00	26,212.00
			5XX	Other Purchased Services	10,026.91	14,563.90
			6XX	Supplies and Materials	6,909.65	9,055.93
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	58,732.00	111,161.00
			2XX	Personal Services - Employee Benefits	7,805.50	16,633.57
			6XX	Supplies and Materials	31,352.96	30,917.99

# Trustees' Financial Summary

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**56 Yellowstone County**

**0972 Elder Grove Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	56,580.00	59,327.49	
		2XX	Personal Services - Employee Benefits	6,295.56	6,775.25	
		3XX	Purchased Professional and Technical Services	7,931.25	19,603.39	
		4XX	Purchased Property Services	18,268.53	14,513.67	
		5XX	Other Purchased Services	10,458.14	14,512.86	
		6XX	Supplies and Materials	13,715.66	16,764.83	
		810	Dues and Fees	4,713.00	3,429.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	98,964.79	134,225.65	
		2XX	Personal Services - Employee Benefits	21,279.73	19,874.10	
		5XX	Other Purchased Services	1,377.40	940.16	
		6XX	Supplies and Materials	141.31	1,601.66	
		810	Dues and Fees	425.00	960.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	15,919.00	18,147.58	
		2XX	Personal Services - Employee Benefits	6,070.78	6,762.32	
		3XX	Purchased Professional and Technical Services	3,000.00	3,000.00	
		5XX	Other Purchased Services	520.99	0.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	53,480.90	64,817.52	
		2XX	Personal Services - Employee Benefits	10,733.45	8,534.92	
		3XX	Purchased Professional and Technical Services	68,141.60	79,932.56	
		4XX	Purchased Property Services	102,177.46	92,942.38	
		5XX	Other Purchased Services	20,222.18	22,781.01	
		6XX	Supplies and Materials	21,980.01	21,363.98	
		7XX	Property and Equipment Acquisition	5,479.60	0.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	93,001.18	132,084.31	
		2XX	Personal Services - Employee Benefits	21,484.30	32,116.34	
		6XX	Supplies and Materials	1,734.89	679.92	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	12,957.74	15,613.23	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	2,480.00	1,000.00	
		2XX	Personal Services - Employee Benefits	13.71	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
		1XX	Personal Services - Salaries	10,700.00	9,750.00	
		2XX	Personal Services - Employee Benefits	1,454.09	1,093.81	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	228.92	50.00
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	147,162.06	0.00
			2XX Personal Services - Employee Benefits	22,100.00	0.00
			6XX Supplies and Materials	20,409.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,466,836.32	2,807,915.83

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					139,503.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,844,141.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,807,915.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					175,728.75 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	48,372.84	67,207.71
	1190 Penalties and Interest on Taxes	97.71	100.29
	1410 Individual Transportation Fees	8,464.39	8,470.00
	2220 County On-Schedule Trans Reimb	67,334.00	76,626.87
	3210 State On-Schedule Trans Reimb	67,334.00	76,626.87
	3444 State School Block Grant	1,876.14	1,876.14
	3446 SB96 Block Grant Reimbursement	994.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>194,473.14</b>	<b>230,907.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	17,675.64	19,678.41
		2XX	Personal Services - Employee Benefits	2,947.75	3,368.46
		3XX	Purchased Professional and Technical Services	162,977.95	202,083.69
		5XX	Other Purchased Services	3,036.58	723.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>186,637.92</b>	<b>225,853.58</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	66,079.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	230,907.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	225,853.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,134.10	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	88,025.32	100,254.33
	1900 Other Revenue from Local Sources	119.42	67.56
	3220 State Food Services Match	754.73	341.05
	4550 Federal Child Nutrition	63,634.20	72,595.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>152,533.67</b>	<b>173,258.34</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	60,307.72	62,881.03
			2XX Personal Services - Employee Benefits	11,610.78	9,056.96
			4XX Purchased Property Services	0.00	166.00
			5XX Other Purchased Services	342.42	384.60
			6XX Supplies and Materials	79,108.84	77,341.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>151,369.76</b>	<b>149,829.61</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	36,225.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	173,258.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,829.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,654.11	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		38,460.45	37,822.27
	1190 Penalties and Interest on Taxes		54.75	61.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>38,515.20</u>	<u>37,883.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	38,870.00	35,168.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>38,870.00</u>	<u>35,168.64</u>

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						1,518.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,883.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,168.64 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,233.91 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	299,004.70	369,436.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>299,004.70</u>	<u>369,436.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	224,685.23	231,060.09
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	7,061.18	10,792.04
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	8,372.77	14,755.44
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	9,264.32	9,653.16
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	14,311.99	19,842.04
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	2,428.41	2,681.34
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	8,231.92	10,262.62
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2,844.65	3,137.13
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	11,478.69	25,181.24
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	659.40	658.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	378.73	154.62
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	1,521.28	1,401.78
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	7,734.82	8,079.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>298,973.39</u>	<u>337,659.49</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					64,026.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					369,436.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					337,659.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,803.12	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Spelling Bee Yellowstone County	
	1920 Contributions/Donations from Private Sources	3,984.00
335	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	152,714.60
	3357 Montana Administrative Claiming Reimbursement	2,546.93
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,404.41
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,693.12
420	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	45,247.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		225,590.06

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Spelling Bee Yellowstone County				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,491.91
			100 Subtotal		3,491.91
335	Medicaid				
	280 Special Education - Local and State				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		143,809.52
			335 Subtotal		143,809.52
365	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials		575.90
			365 Subtotal		575.90
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,324.99
			2XX Personal Services - Employee Benefits		2,079.42
			412 Subtotal		9,404.41



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,880.10
			2XX Personal Services - Employee Benefits		2,813.02
			413 Subtotal		11,693.12
420	Title I Accountability				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		29,692.34
			2XX Personal Services - Employee Benefits		15,555.12
			420 Subtotal		45,247.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					214,222.32

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					113,134.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225,590.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					214,222.32 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,501.74 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
100 Spelling Bee Yellowstone County	3,984.00	3,491.91	492.09
335 Medicaid	155,261.53	143,809.52	11,452.01
365 State OTO Indian Education for All	0.00	575.90	-575.90
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,404.41	9,404.41	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,693.12	11,693.12	0.00
420 Title I Accountability	45,247.00	45,247.46	-0.46
Total	225,590.06	214,222.32	11,367.74





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12,479.40	9,570.29
	1190 Penalties and Interest on Taxes	21.48	16.75
	1900 Other Revenue from Local Sources	0.00	99.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,500.88</b>	<b>9,686.04</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	8,400.00	8,400.00
			2XX Personal Services - Employee Benefits	46.45	4.13
			6XX Supplies and Materials	1,241.41	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>9,687.86</b>	<b>8,404.13</b>

#### Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	9,367.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,686.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,404.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,649.80	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	300.00	500.00
	3281 State Technology Aid	2,603.94	3,133.48
	3445 State Combined Fund School Block Grant	0.00	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,903.94</u>	<u>13,633.48</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		4,021.82	1,065.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,021.82</u>	<u>1,065.00</u>

### Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance	31,661.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,633.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,065.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,230.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	363,517.36	381,652.46
	1190 Penalties and Interest on Taxes	654.12	610.28
	3120 State Guaranteed Tax Base Aid	54,587.53	40,743.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>418,759.01</b>	<b>423,005.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	290,000.00	300,000.00
			850	Interest on Debt	150,031.26	141,331.26
			860	Agent Fees/Issuance Costs	500.00	380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				440,531.26	441,711.26	

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						62,375.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						423,005.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						441,711.26 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,670.19 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11,429.27	2,883.36
	1900 Other Revenue from Local Sources	395.00	49,940.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,824.27</u>	<u>52,823.79</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	540.00	0.00
			4XX Purchased Property Services	55,881.10	12,671.48
			6XX Supplies and Materials	99,151.40	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	2,256,327.28	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,411,899.78</u>	<u>12,671.48</u>

### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance	26,956.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,823.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,671.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,109.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	50,827.10	851.45	
	1190 Penalties and Interest on Taxes	90.85	36.86	
	1510 Interest Earnings	500.00	1,000.00	
	3445 State Combined Fund School Block Grant	19,503.60	9,503.60	
	3447 SB96 Combined Block Grant Reimbursement	7,590.83	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>78,512.38</b>	<b>11,391.91</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			3XX Purchased Professional and Technical Services	0.00	1,480.00
			4XX Purchased Property Services	2,800.00	2,635.57
			6XX Supplies and Materials	2,419.24	14,577.89
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	21,297.52	18,863.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>26,516.76</b>	<b>37,557.14</b>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					104,128.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,391.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,557.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					77,963.53 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	67,597.47	111,114.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>67,597.47</u>	<u>111,114.30</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	50,103.90	105,848.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>50,103.90</u>	<u>105,848.80</u>

### Schedule Of Changes Worksheet

**Fund Code 84**

Beginning Fund Balance	57,437.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,114.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,848.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,702.60	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	60,858.60	67,938.99
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,325,940.37	1,355,461.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,814.59	13,481.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	568.27	2,274.68
XX	XXX 26XX 41X	Energy Utility Services	62,553.43	63,050.92
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,277,624.80	10,363.68
XX	XXX 4XXX 73X	Major Equipment-New	0.00	8,500.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	38,870.00	35,168.64
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	81,496.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	81,496.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	27,165.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	117,355.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	215,662.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	132,084.31	0.00	0.00	0.00	0.00
280	1XXX	2XX	32,116.34	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	35,168.64	0.00	0.00	0.00
280	1XXX	6XX	679.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	15,613.23	0.00	0.00	0.00	0.00
<b>Totals</b>			180,493.80	35,168.64	0.00	0.00	0.00

215,662.44

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	125,630.40	0.00	0.00	0.00	125,630.40
Land Improvements	84,266.46	0.00	0.00	0.00	84,266.46
Buildings	9,099,328.88	-9,000.00	0.00	0.00	9,090,328.88
Machinery and Equipment	486,355.67	0.00	18,863.68	0.00	505,219.35
Totals at Historical Cost	9,795,581.41	-9,000.00	18,863.68	0.00	9,805,445.09
<b>Depreciation</b>					
Improvement Accum	67,759.24	0.00	1,805.27	0.00	69,564.51
Building Accum	2,569,284.40	-13,347.81	250,663.94	0.00	2,806,600.53
Machinery and Equipment Accum	384,663.04	0.00	15,373.53	0.00	400,036.57
Total Accumulated Depreciation	3,021,706.68	-13,347.81	267,842.74	0.00	3,276,201.61
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,773,874.73	4,347.81	-248,979.06	0.00	6,529,243.48

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	200,604.66	17,399.21	0.00	0.00	218,003.87	2,180.04	215,823.83
Total Governmental Activity							
Non-bond Long-Term Liabilities	200,604.66	17,399.21	0.00	0.00	218,003.87	2,180.04	215,823.83
<b>Bond(s)</b>							
04/04/2013	4,635,000.00	0.00	210,000.00	0.00	4,425,000.00	220,000.00	4,205,000.00
04/04/2013	800,000.00	0.00	90,000.00	0.00	710,000.00	95,000.00	615,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	5,435,000.00	0.00	300,000.00	0.00	5,135,000.00	315,000.00	4,820,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	115,967.61	4,581.02	0.00	120,548.63
Net Pension - TRS	1,887,459.00	260,157.00	0.00	2,147,616.00